

## Special Revenue Funds - Consolidated

### DESCRIPTION OF MAJOR SERVICES

**County Trails System** was established by the Board of Supervisors and the Regional Parks Department was assigned as the steward of the County's Regional Trail Program charged with the development, operation and maintenance of regional and diversified trails throughout the County. This budget unit was established to follow compliance requirements for federal and state grant funding used in the development and construction of the trail system. Currently the Department has built seven miles of the Santa Ana River Trail. This section makes the link to Riverside County, offering users over 22 miles of contiguous trail along the Santa Ana River.

Budget at a Glance	
Requirements Less Reimbursements*	\$6,863,018
Sources/Reimbursements	\$3,069,440
Fund Balance	\$3,793,578
Use of Fund Balance	\$2,142,744
Total Staff	0
*Includes Contingencies	

**San Manuel Amphitheater** was established to account for lease payments received annually from the operators of the San Manuel amphitheater at Glen Helen Regional Park. Each year, approximately 70% of this revenue is transferred to the County General Fund to fund the cost of the amphitheater's debt service payment.

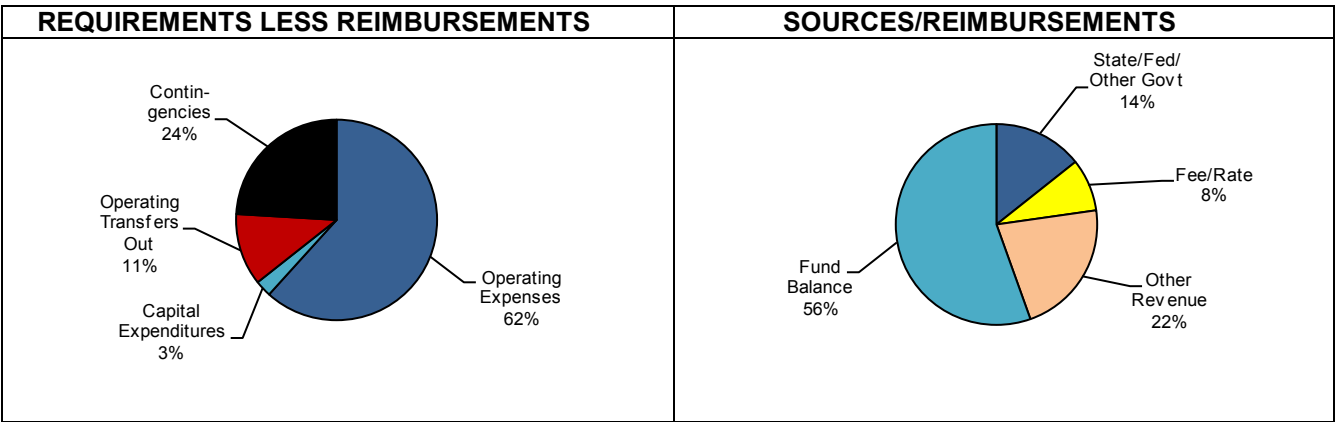
**Amphitheater Improvements at Glen Helen** was established to provide for improvements to the San Manuel Amphitheater at Glen Helen Regional Park. These improvements are designed to maintain the amphitheater and its facilities in their current condition in order to preserve a quality entertainment experience for its visitors. This budget unit is funded jointly by deposits from the County and the operators of the amphitheater.

**Park Maintenance/Development** was established to provide for the maintenance, development and emergency repairs at all regional parks. The costs associated with this budget unit are funded through an allocation of park admission fees.

**Calico Ghost Town Marketing Services** was established to provide separate accountability and operations of marketing services for Calico Ghost Town Regional Park. A portion of revenues from Calico Ghost Town concessionaire operations and park admission fees are used to advertise and market several special events including Calico Days, Calico Ghost Haunt, Civil War, Bluegrass in the Spring and Wild West Days.

**Off-Highway Vehicle License Fee** was established by Off-Highway Vehicle (OHV) "in-lieu of taxes". Fees are provided from the California State Controller's Office based on the amount of OHV recreation in the County. The state collects these fees for each OHV identification plate sold by the Department of Motor Vehicles.

### 2014-15 ADOPTED BUDGET



## ANALYSIS OF 2014-15 ADOPTED BUDGET

GROUP: Operations and Community Services  
DEPARTMENT: Regional Parks  
FUND: Special Revenue - Consolidated

BUDGET UNIT: Various  
FUNCTION: Recreation and Cultural Services  
ACTIVITY: Recreation Facilities

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2013-14 Final Budget	2014-15 Adopted Budget	Change From 2013-14 Final Budget
<b>Requirements</b>							
Staffing Expenses	80,626	1,758	0	0	0	0	0
Operating Expenses	2,889,358	2,785,782	2,822,805	2,494,026	4,775,401	4,234,281	(541,120)
Capital Expenditures	351,814	6,717	16,775	0	160,400	181,250	20,850
Contingencies	0	0	0	0	1,429,803	1,650,834	221,031
Total Exp Authority	3,321,798	2,794,257	2,839,580	2,494,026	6,365,604	6,066,365	(299,239)
Reimbursements	(25,000)	(135,600)	(185,000)	(33,000)	(25,000)	(25,000)	0
Total Appropriation	3,296,798	2,658,657	2,654,580	2,461,026	6,340,604	6,041,365	(299,239)
Operating Transfers Out	793,393	549,655	3,378,115	393,024	1,144,504	796,653	(347,851)
Total Requirements	4,090,191	3,208,312	6,032,695	2,854,051	7,485,108	6,838,018	(647,090)
<b>Sources</b>							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	2,612,227	918,473	515,914	338,868	1,087,300	978,360	(108,940)
Fee/Rate	944,320	778,528	967,342	547,527	630,000	576,680	(53,320)
Other Revenue	1,676,569	1,726,511	1,568,204	1,686,937	1,707,386	1,489,400	(217,986)
Total Revenue	5,233,116	3,423,512	3,051,460	2,573,332	3,424,686	3,044,440	(380,246)
Operating Transfers In	0	791,612	5,403	286	0	0	0
Total Sources	5,233,116	4,215,124	3,056,863	2,573,618	3,424,686	3,044,440	(380,246)
Fund Balance					4,060,422	3,793,578	(266,844)
Budgeted Staffing					0	0	0

## DETAIL OF 2014-15 ADOPTED BUDGET

2014-15				
	Requirements	Sources	Fund Balance	Staffing
<b>Special Revenue Funds</b>				
County Trails System (Fund RTS)	1,344,660	585,000	759,660	0
San Manuel Amphitheater (Fund SGH)	1,448,890	1,401,600	47,290	0
Amphitheater Improvements at Glen Helen (Fund SGR)	551,869	26,200	525,669	0
Park Maintenance/Development (Fund SPR)	1,099,632	342,040	757,592	0
Calico Ghost Town Marketing Svs (Fund SPS)	687,728	384,600	303,128	0
Off-Highway Vehicle License Fee (Fund SBY)	1,705,239	305,000	1,400,239	0
Total Special Revenue Funds	6,838,018	3,044,440	3,793,578	0

**County Trails System** includes operating expenses of \$830,255 for the anticipated costs for finalizing design, environmental and acquiring trail right-of-way for Phase III (Waterman Ave. to California) and Reach "A" of Phase IV of the Santa Ana River Trail (California Street to Orange Street, Redlands; 3.5 miles). Contingencies of \$414,405 are set aside for unanticipated expenses. Sources are based on \$485,000 in State Local Transportation Funds (SANBAG) for Phase III of the Santa Ana River Trail and state revenue of \$100,000 from Prop 84 grant funds from the Coastal Conservancy for the Santa Ana River Trail (Phase IV initial funding). Grant revenue reimbursements will be contingent upon incurring project expenses first, which will create cash flow challenges for this fund. The department will work with the County Administrative Office for financial assistance prior to grant contracts or construction contracts being presented to the Board of Supervisors for approval.

**San Manuel Amphitheater** includes operating expenses of \$1.4 million for payments to the County General Fund for the cost of the annual debt service payment for the amphitheater (\$1.0 million), other payments of \$442,284 for payment to the Regional Parks general fund budget unit for the upkeep and management of the amphitheater (\$417,284) and to the Amphitheater Improvements at Glen Helen budget unit (\$25,000) as required per the lease agreement with the operators of the amphitheater. Contingencies of \$1,564 are set aside



for unanticipated expenses. Sources of \$1.4 million include use of money/property as rent from the operators of the amphitheater and interest earnings.

**Amphitheater Improvements at Glen Helen** includes operating expenses of \$300,000 which represent a provision for maintaining the amphitheater to preserve quality entertainment experiences for its visitors. Contingencies of \$276,869 are set aside for unanticipated expenses. Reimbursements of \$25,000 represent the County's contribution towards improvements at the amphitheater per provisions of the lease agreement. Sources of \$26,200 include a \$25,000 matching contribution from the operators for the amphitheater per the lease agreement.

**Park Maintenance/Development** includes operating expenses of \$544,933 to be used in part for ongoing upgrades and implementation of a new Point of Sale system. The balance of the requirements authority is available for emergency repairs and development for the current fiscal year as well as held for repairs and development for future years. Capital expenditures for park equipment are budgeted at \$141,250, which include a CAT backhoe and utility vehicles. Replacement of heavy-equipment is part of the department's plan to rotate out all non-repairable or outdated equipment with high repair costs. Contingencies of \$199,339 are set aside for unanticipated expenses. Sources are anticipated at \$342,040 for current services representing a portion of gate entrance fees collected throughout all regional parks.

**Calico Ghost Town Marketing Services** includes total operating expenses of \$557,407 for the costs of producing special events at the Park, advertising of Calico Ghost Town, travel, and transfers. Travel of \$14,100 is expected for participation in the annual POW-WOW International Trade Show, a crucial event in promoting Calico Ghost Town and its specialized events. Approximately 60% of the attendance at Calico Ghost Town is a result of the tours booked at this trade show. Transfers of \$80,173 to the Regional Parks general fund budget unit represent the labor cost of park staff time (outside of regular duties) to produce and assist with the set up for the special events. Contingencies of \$30,321 are set aside for unanticipated expenses. Sources of \$384,600 include all special event gate revenue and, as stipulated in the concession contracts, the Department also contributes a percentage of the regular day fees collected throughout the year. Use of money and property revenue of \$54,600 represents rent payments from Calico concessions, and interest earned on the fund balance.

**Off-Highway Vehicle License Fee** includes operating expenses of \$554,360 for enforcement, safety, trail signage, maintenance and administration of the Off-Highway Vehicle Fund (OHV) throughout the County, at Moabi Regional Park, and Calico Ghost Town. Operating transfers out of \$382,543 are programmed for Calico Ghost Town Off Highway Vehicle campground hook-ups. Contingencies of \$728,336 are budgeted for unforeseen future projects. Sources consist of \$305,000 that is received from the state, which is derived from vehicle registrations/licensing for use of off-highway operations in the County. The California Public Resources code 5090.50 specifies that these funds may be used for "...planning, acquisition, development, maintenance, administration, operation, enforcement, restoration, and conservation of trails, trailheads, areas and other facilities associated with the use of off-highway motor vehicles, and programs involving off-highway motor vehicle safety or education."

## BUDGET CHANGES AND OPERATIONAL IMPACT

**Consolidated Special Revenue Funds** are decreasing requirements by \$647,090, and sources are decreasing by \$380,246. Decreases to requirements primarily relate to capital expenditures planned for the construction of Phase III of the Santa Ana River that were not initiated during 2013-14 as planned due to environmental delays and were re-budgeted at a lower level for 2014-15. Decreases to sources are primarily related to the lower revenues intended to fund the cost of Phase III.

## STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with these budget units.